



CG BASE PORTSVA INST 7100.1

OCT 18 2010

BASE PORTSMOUTH INSTRUCTION 7100.1

SUBJ: DEVELOPMENT OF ANNUAL AFC-30 DIVISION SPEND PLANS

1. PURPOSE. To establish the procedures for developing division spend plans at Base Portsmouth.
2. ACTION. Base Portsmouth Division Officers, Branch Chiefs, and Supervisors shall comply with this instruction.
3. DIRECTIVES AFFECTED. Integrated Support Command Portsmouth Instruction 7100.1C is cancelled.
4. SUMMARY OF CHANGES.
 - Paragraph 5.** Modernized unit names.
 - Paragraph 6.** Modernized unit names.
 - Enclosures.** Removed all enclosures.
5. DISCUSSION:
 - a. The Coast Guard's Budget Model process was developed to equitably distribute available AFC-30 funds from Commandant to the Administrative Target Unit (ATU) level. Thereafter, the Field Budget Model (FBM) distributes funds below the ATU level based on a unit's assets. The first step in this process is submission of any updated budget model information to the appropriate Service Center or Logistics Center (SC/LC) each summer by the Base Portsmouth Comptroller.
 - b. Division spend plans are an important component in Base Portsmouth's financial planning and budget execution process. Although division spend plan information is not directly incorporated into FBM input provided to the SC/LCs, such information is used to internally allocate AFC-30 funds once they are received. Division spend plans also serve an important budget execution purpose by providing a guide for divisional expenditures throughout the year.
6. PROCEDURES.
 - a. Division Officers should be candid when preparing their spend plans. It is important to remember that the objectives of spend plan development are to facilitate equitable internal distribution of AFC-30 funds at the beginning of each fiscal year and to provide a method to monitor subsequent divisional budget execution.
 - b. Division Officers shall prepare and submit their divisional spend plans to the Comptroller by 31 August each year. Division Officers are encouraged to use historical data where

OCT 18 2010

applicable and to anticipate new or increased funding requirements to the maximum extent possible. Division spend plans should realistically reflect a division's needs. Intentional overstating of funding needs complicates the budget allocation and execution process and should be avoided.

- c. Division spend plans will be completed and submitted to the Comptroller via a Microsoft Excel spreadsheet listed by project. The projects to be used are the same as the projects listed in the Finance and Procurement Desktop (FPD). Using these projects (in addition to the previously used object class codes) will allow us to develop, allocate, and track our budget in a manner that directly supports the Base's strategic goals.
 - d. The Comptroller will review all Division spend plans for completeness and compliance with this instruction. If necessary, at this preliminary stage, the Comptroller may also convene a budget meeting to resolve any conflicting inter-divisional requirements.
 - e. Upon receipt of the Base's aggregate budget from the SC/LCs, the Comptroller will prepare an initial divisional budget allocation plan in accordance with the FBM. The Comptroller will then provide the initial allocation plan to the Division Officers for their review. If no significant objections are received, the Comptroller will then reissue the allocation plan in final form for approval of the Commanding Officer. If significant objections are received, the Comptroller may resolve these issues through either individual interaction with the objecting Division Officer(s) or a budget meeting.
 - f. After all objections have been resolved and the divisional budget allocation has occurred, Division Officers shall carefully monitor expenditures to ensure adherence with their spend plans. Throughout the budget year, the Comptroller and Base Portsmouth accounting staff will monitor each division's budget execution to ensure spend plan compliance, proper categorization of expenditures by budget category and object class code, and proper "spend down" in order to ensure that no needed funds are left unobligated.
 - g. Division spend plans will allow the tracking of planned versus actual performance. Budget reports can be pulled from FPD detailing the planned versus actual performance for that division and associated branches. This will allow the Base to better track budget usage and more effectively manage Base funds.
6. ENVIRONMENTAL ASPECT AND IMPACT CONSIDERATIONS. Environmental considerations were examined in the development of this instruction and have been determined to be non applicable.
7. FORMS/REPORTS. None.


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